

PIERCE COUNTY, WASHINGTON
January 1, 1992 Through December 31, 1992

Schedule Of Findings

1. The County Should Comply With The Statutory Requirements For Revaluation Of Real Property

The intent of the assessor/treasurer's real property revaluation program is to physically inspect all taxable property at least every six years and to inspect new construction each year. The assessor/treasurer's office has not been able to accomplish this. In the 1992 Revaluation Progress Report to the state Department of Revenue, the assessor/treasurer reported:

- Of 42,000 parcels scheduled for physical inspection, only 31,000 were actually inspected;
- The new construction assessment program is not current;
- The assessor/treasurer's office "... is not sufficiently staffed to comply with state mandated tasks"

RCW 84.41.030 states:

Each county assessor shall maintain an active and systematic program of revaluation on a continuous basis, and shall establish a revaluation schedule which will result in revaluation of all taxable real property within the county at least once each four years and physical inspection of all taxable real property within the county at least once each six years.

To accomplish these requirements, RCW 84.51.050 states:

Each county assessor in budgets hereafter submitted, shall make adequate provision to effect county-wide revaluation as herein directed. The several boards of county commissioners in passing upon budgets submitted by the several assessors, shall authorize and levy amounts which in the judgment of the board will suffice to carry out the directions of this chapter.

Because the assessor/treasurer is not meeting the statutory revaluation requirements, not all taxable property and new construction on the tax rolls is assessed at current market value. As a result, the distribution of taxes levied to real property parcels is not in proportion to current valuation. This results in some property owners paying less than their fair share of property taxes while other property owners pay more than their fair share of property taxes.

We recommend the Pierce County Council provide the assessor/treasurer with resources sufficient to accomplish the statutory requirements for revaluation of real property.

